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Cc:

Subject: Refund Suit SOL

You asked whether the general six-year statute of limitations for bringing claims against the government under 28 U.S.C. § 2401 and 2501 applies to tax refund suits brought under section 7422. It is the position of the Office of Chief Counsel that the six-year statute of limitations set forth in 28 U.S.C. § 2401 and 2501 does not apply in situations where a taxpayer has filed a timely claim for refund and the Service has not issued a valid notice of claim disallowance. In such situations, the taxpayer may file a suit for refund at any time six months after a timely claim for refund was filed. See Rev. Rul. 56-381, 1956-2 C.B. 953.